



Town of Marion Select Board  
Two Spring Street  
Marion, Massachusetts 02738  
508-748-3520

### **Marion Senior Work-Off Abatement Program Information**

The Commonwealth of Massachusetts established a Senior Citizen Property Tax Work-Off Abatement Program (Chapter 184 section 52 of the Acts of 2002 – amending MGL Ch. 59 s. 5K). Under the program, participating tax payers provide services to the municipality in exchange for a reduction in their tax bills. Article 22 of the Special Town Meeting of May 17, 2010 accepted MGL Ch. 59 s. 5K and thereby established a Senior Work-Off Abatement Program.

#### **Marion's Senior Work-Off Abatement Program is as follows:**

##### **Purpose:**

- To assist senior citizens with property tax bills, maximum \$750.00.
- To enhance municipal services.

##### **Administration:**

- The program shall be administered through the Marion Council on Aging.
- The program shall be considered November 1st – October 31st. All hours must be completed no later than October 31st.

##### **Eligibility:**

- Participant must be over the age of 60 at the time of application.
- Participant must own, and occupy, as a principal residence, the property for which Marion taxes are paid.
- Only one qualifying resident of the parcel may participate and contribute time towards the same abatement credit.

**Property Type:**

- The property must be classified as Class One, Residential; property used or held for human habitation as set forth in MGL Chapter 59, s. 2A. where a property is used or held for use for more than one purpose, such as a mixed use, residential/commercial property, the abatement should apply to the residential portion only. Where an applicant owns more than one property, the abatement will only be credited to one qualifying parcel.

**Municipal Employee and/or Board Member Disclosure:**

- A participant in the Senior Tax Abatement Program may hold additional municipal positions and have financial interests in municipal contracts without violating MGL Chapter 268A, s.20, provided that the employee does not participate in or have official responsibility for the administration of such 1 programs or decision-making with respect to the award of benefits or relief under such program.

**Selection Process:**

- Department Heads, or their designee, will identify departmental needs for a position.
- Department Heads, or their designee, may contact the COA Director, or his/her designee, to request a list of potential applicants to fill a needed position. The COA Director will provide the requesting department with a list of applicants only if the applicant:
  1. Has a current application on file.
  2. Meets Senior Work-Off Abatement Program eligibility requirements; and
  3. May have appropriate skills and availability for the position.
- Department Heads, or their designee, will select applicants based on their qualifying skills and their availability for the open position.

**Time Sheets:**

- Each Senior Work-Off participant must complete a timesheet and document the number of hours they work at each department in which they perform service.

- At the end of service time and/or the program year, whichever comes first, each Department Head must sign the time sheet for each Work-Off participant whom they supervised.
- Signed timesheets must be submitted to the Council on Aging once completed but no later than October 31st of each year.
- The Council on Aging will submit the total hours and amount earned per tax year to the Town Assessor.

**Earnings:**

- Hourly compensation is based on the current State minimum wage.
- A maximum of \$750.00 per fiscal year may be applied as credit to the Town of Marion's property tax for the approved property (multiplied by the current hourly minimum wage rate). The maximum hours will be adjusted based on any changes to the State's minimum wage rate.
- If the maximum hours allowed are not completed during the program year, credit will be given for the number of actual hours worked.
- With the exception of the School Crossing Guard position, if a Senior Work-Off participant performs hours that total more than the maximum \$750.00 allowed per program year, the additional time is considered purely "voluntary", and no compensation will be earned.

**Tax Withholding:**

- Earnings are not considered income or wages for the purpose of State Income Tax withholding (Chapter 62 & 62B), unemployment compensation insurance (Chapter 151) or workmen's compensation (Chapter 152), or any other applicable provision of the Massachusetts General Laws, but such person, while providing services, shall be considered a public employee for the purposes of MGL Chapter 258.
- The abatement IS considered income for Federal Income Tax purposes, as the Federal Government considers the amounts paid under this program to be earned income, which requires the issuance of a W-9. The Town shall issue a Zero Net Pay Statement in early December and a W-9 by the end of January to all Senior Work-Off participants. Each individual property owner should discuss their participation in this program with a financial advisor or an accountant to determine how this may affect any retirement benefit they currently receive.

**General Program Information:**

- A participant in this program shall be considered a public employee for the purposes of municipal tort liability.
- Participating in this program will not affect any local exemptions for which a taxpayer may be eligible.
- If a participant qualifies for the State Circuit Breaker Credit, the amount they may be eligible for could be affected by participation in this program.
- Participants are not eligible for any Town benefits.

**Applications:**

- Applications are available at the Marion Council on Aging during a certain timeframe which will be publicized through the Council on Aging's newsletter.
- Applications must be filled out completely.
- All applicants must have a CORI (Criminal Offender Record Information) conducted by the Town of Marion. A CORI request form must be submitted with the application, along with photocopy of the applicant's driver's license or State identification card.
- A new application must be submitted each year. Failure to submit a new application by the deadline may restrict Work-Off participation for the program year.



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Randy L. Parker, Chair



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Norman A. Hills, Vice Chair



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Carleton Burr, Jr., Clerk

Approved by the Marion Select Board - January 4, 2023